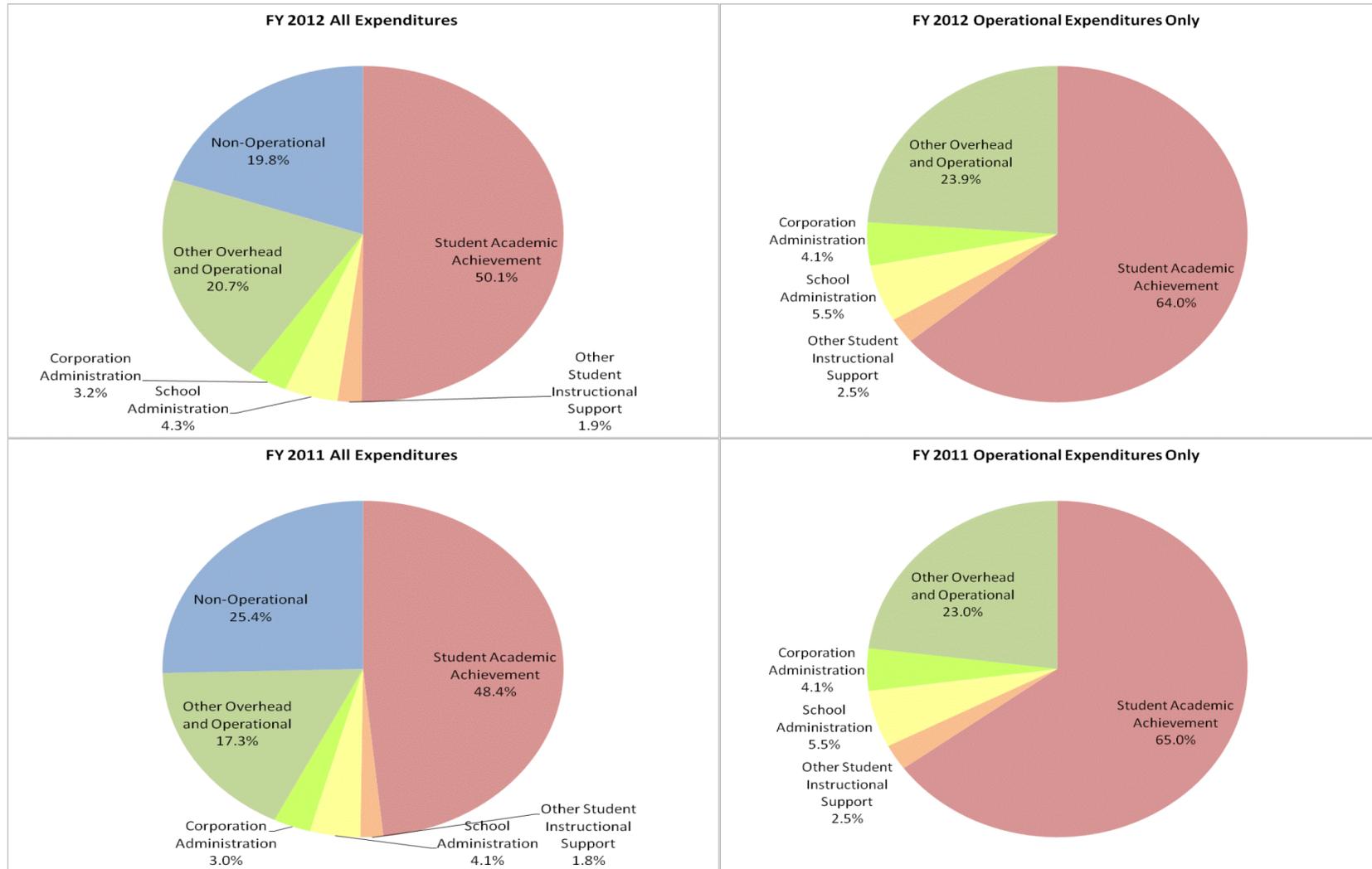


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Westview School Corporation (4525)**

Westview School Corporation (4525)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$12,829,944	52.7%	\$12,209,676	50.0%	\$12,234,981	48.4%	\$12,288,719	50.1%
Student Instructional Support	\$1,820,952	7.5%	\$1,587,365	6.5%	\$1,492,942	5.9%	\$1,524,724	6.2%
Overhead and Operational	\$5,070,728	20.8%	\$6,203,486	25.4%	\$5,143,396	20.3%	\$5,856,458	23.9%
Nonoperational	\$4,615,489	19.0%	\$4,396,834	18.0%	\$6,416,863	25.4%	\$4,848,129	19.8%
<b>Grand Total</b>	<b>\$24,337,112</b>		<b>\$24,397,362</b>		<b>\$25,288,181</b>		<b>\$24,518,030</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	60.2%	56.6%	54.3%	56.3%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Westview School Corporation (4525)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$807,327	\$728,335	\$785,735		-3%	8%
	11100 Regular Programs; Elementary	\$4,314,330	\$5,666,131	\$5,913,422	\$5,965,805	38%	5%	1%
	11200 Regular Programs; Middle/Junior High	\$974,090	\$1,204,101	\$1,131,323	\$1,104,299	13%	-8%	-2%
	11300 Regular Programs; High School	\$896,743	\$1,463,807	\$1,262,044	\$1,282,971	43%	-12%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$11,256	\$25,818			129%
	11410 Vocational Education; Agriculture A	\$44,789	\$83,402	\$85,272	\$87,241	95%	5%	2%
	11450 Vocational Education; Consumer and Homemaking	\$35,212	\$58,041	\$60,906	\$62,011	76%	7%	2%
	11910 Other Regular Programs; Competency Testing	\$25,526	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$9,750	\$6,241	\$0	\$0	-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$627,525	\$1,117,378	\$1,282,266	\$1,334,567	113%	19%	4%
	12510 Culturally Different; Communication Disorders	\$0	\$4,457	\$0	\$0		-100%	
	12520 Culturally Different; Compensatory	\$15,678	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$276,153	\$461,959	\$483,107	\$435,587	58%	-6%	-10%
	12810 Special Education Preschool	\$0	\$0	\$40,842	\$57,483			41%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$8,520	\$0			-100%
	14300 Summer School Programs; High School	\$4,774	\$4,571	\$4,409	\$4,355	-9%	-5%	-1%
	16100 Remediation Testing	\$50,665	\$24,686	\$16,764	\$22,782	-55%	-8%	36%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$117,287	\$97,193	\$113,106	\$142,077	21%	46%	26%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$77,911	\$57,930	\$0	\$0	-100%	-100%	
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$8,070	\$9,220	\$8,373		4%	-9%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,735	\$91,511	\$114,844	\$52,123	-42%	-43%	-55%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,073	\$0	\$0	\$4,770	345%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$12,652	\$114	\$21,262		68%	> 500%
	22220 Library/Media Services; School Library	\$201,181	\$296,244	\$285,147	\$284,591	41%	-4%	0%
	22230 Library/Media Services; Audiovisual	\$13,740	\$4,817	\$5,448	\$2,540	-82%	-47%	-53%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$17,471	\$18,180	\$14,379	\$7,084	-59%	-61%	-51%
	22290 Library/Media Services; Other Educational Media Services	\$675	\$2,221	\$6,836	\$1,185	75%	-47%	-83%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$25,945			
	22360 Instruction, Related Technology; Network Support	\$281,440	\$0	\$0	\$4,513	-98%		
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$433,303	\$434,698	\$356,260		-18%	-18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$142,848	\$285,454	\$222,724	\$209,345	47%	-27%	-6%
	26497 2007 Account Code - Teachers Retirement Fund	\$456,319	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$8,674,917</b>	<b>\$12,209,676</b>	<b>\$12,234,981</b>	<b>\$12,288,719</b>	<b>42%</b>	<b>1%</b>	<b>0%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$320	\$47			-85%
	21220 Guidance Services; Counseling Services	\$205,643	\$218,910	\$184,348	\$187,450	-9%	-14%	2%
	21320 Health Services; Medical Services	\$2,818	\$6,287	\$6,036	\$4,702	67%	-25%	-22%
	21340 Health Services; Nurse Services	\$45,949	\$64,209	\$37,089	\$43,202	-6%	-33%	16%
	21390 Health Services; Other Health Services	\$450	\$250	\$185	\$139	-69%	-44%	-25%
	21420 Psychological Testing	\$54,593	\$98,566	\$91,538	\$98,688	81%	0%	8%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$85,251	\$136,255	\$144,667	\$137,838	62%	1%	-5%
	24100 Office of The Principal	\$775,822	\$1,056,499	\$1,022,809	\$1,046,057	35%	-1%	2%
	24900 Other Support Services, School Administration	\$5,624	\$6,390	\$5,951	\$6,601	17%	3%	11%
<b>Student Instructional Support Total</b>		<b>\$1,176,151</b>	<b>\$1,587,365</b>	<b>\$1,492,942</b>	<b>\$1,524,724</b>	<b>30%</b>	<b>-4%</b>	<b>2%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$20,954	\$19,624	\$11,694	\$27,051	29%	38%	131%
	23150 Board of Education; Legal Services	\$0	\$0	\$1,899	\$50			-97%
	23190 Board of Education; Other Governing Body Services	-\$6,275	\$16,770	\$15,988	\$15,337		-9%	-4%
	23210 Executive Administration; Office of The Superintendent	\$178,892	\$395,279	\$400,244	\$370,955	107%	-6%	-7%
	23220 Executive Administration; Community Relations	\$8,985	\$8,513	\$9,463	\$9,931	11%	17%	5%
	23230 Executive Administration; Staff Relations and Negotiations	\$5,541	\$7,166	\$2,012	\$2,882	-48%	-60%	43%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$164,677	\$168,063	\$144,069		-13%	-14%
	25110 Fiscal Services; Office of The Business Manager	\$9,919	\$14,300	\$13,945	\$13,146	33%	-8%	-6%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$1,345	\$2,645			97%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$31,802	\$50,495	\$50,031	\$50,174	58%	-1%	0%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Westview School Corporation (4525)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from	Increase from	Increase from
						FY 2006	FY 2009	previous year
	25150 Fiscal Services; Payroll Services	\$28,824	\$40,463	\$40,555	\$42,074	46%	4%	4%
	25160 Fiscal Services; Financial Accounting	\$74,468	\$78,472	\$489	\$111	-100%	-100%	-77%
	25191 Other Fiscal Services; Refund of Revenue	\$8,290	\$2,054	\$1,350	\$278	-97%	-86%	-79%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$4,402	\$6,439			46%
	25750 Personnel Services; Health Services	\$0	\$1,545	\$172	\$164		-89%	-5%
	25790 Personnel Services; Other Professional Services	\$0	\$604,835	\$40,930	\$103,452		-83%	153%
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$0	\$1,260			
	25990 Other Support Services, Central	\$550	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$55,720	\$84,946	\$47,550	\$47,695	-14%	-44%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,325,046	\$1,914,388	\$1,585,946	\$1,623,051	22%	-15%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$35,448	\$46,330	\$43,413	\$43,830	24%	-5%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$313,007	\$324,899	\$387,422	\$466,492	49%	44%	20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$225	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$16,966	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,401	\$2,166	\$2,118	\$3,841	174%	77%	81%
	26700 Operation and Maintenance of Plant Services; Insurance	\$142,105	\$74,911	\$66,839	\$75,204	-47%	0%	13%
	27010 Student Transportation; Service Area Direction	\$0	\$0	\$41,276	\$42,265			2%
	27100 Student Transportation; Vehicle Operation	\$527,056	\$752,303	\$771,495	\$787,033	49%	5%	2%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$156	\$156			0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$375,299	\$427,490	\$436,054	\$496,574	32%	16%	14%
	27400 Student Transportation; Purchase of School Buses	\$144,168	\$305,669	\$18,744	\$485,287	237%	59%	> 500%
	27500 Student Transportation; Insurance on Buses	\$6,080	\$13,511	\$18,532	\$22,330	267%	65%	20%
	27700 Student Transportation; Contracted Transportation Services	\$60,406	\$29,748	\$63,604	\$45,941	-24%	54%	-28%
	27900 Student Transportation; Other Student Transportation Services	\$3,476	\$2,111	\$1,648	\$1,804	-48%	-15%	9%
	27910 Student Transportation; Bus Driver Training	\$2,303	\$1,650	\$1,435	\$2,501	9%	52%	74%
	31100 Food Services Operations; Service Area Direction	\$53,678	\$67,058	\$76,595	\$70,357	31%	5%	-8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$538,645	\$706,684	\$772,800	\$805,174	49%	14%	4%
	31900 Other Food Services	\$33,901	\$45,431	\$45,188	\$46,904	38%	3%	4%
<b>Overhead and Operational Total</b>		<b>\$3,996,881</b>	<b>\$6,203,486</b>	<b>\$5,143,396</b>	<b>\$5,856,458</b>	<b>47%</b>	<b>-6%</b>	<b>14%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$94,324	\$7,409	\$4,157	\$4,870	-95%	-34%	17%
	33400 Athletic Coaches	\$197,218	\$227,599	\$204,173	\$204,358	4%	-10%	0%
	33990 Other Community Services; Other	\$34	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$544,428	\$95,405	\$427,340	\$109,421	-80%	15%	-74%
	43000 Facilities Acquisition and Construction; Professional Services	\$31,607	\$8,491	\$23,017	\$1,225	-96%	-86%	-95%
	45100 Building Acquisition, Construction and Improvements	\$410,064	\$421,273	\$1,372,328	\$286,598	-30%	-32%	-79%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$172,012	\$350,502	\$350,696		104%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$12,082	\$116,770	\$42,644	\$79,928	> 500%	-32%	87%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$91,517	\$99,230	\$128,783	\$129,061	41%	30%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$11	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$715,076	\$482,262	\$697,103	\$390,823	-45%	-19%	-44%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,295	\$12,317	\$16,380	\$37,916	> 500%	208%	131%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$95,000	\$105,000	\$110,000		16%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$189,033	\$205,437	\$199,234		5%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$65,490	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,300,609	\$783,938	\$1,340,020	\$1,408,465	-39%	80%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,686,085	\$1,499,980	\$1,535,535		-9%	2%
<b>Nonoperational Total</b>		<b>\$4,463,745</b>	<b>\$4,396,834</b>	<b>\$6,416,863</b>	<b>\$4,848,129</b>	<b>9%</b>	<b>10%</b>	<b>-24%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$254,913	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$758,354	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$42,531	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$4,749,224	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$220,396	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$6,025,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			